Fees realized under this Act how to be applied.

10. The proceeds of all fees realized under this Act in any port to which this Act applies shall be applied in such port—

(*a*) in payment of the expenses of the administration of this Act :

(*b*) in defraying the cost of acquiring or constructing new landing-places required for the convenience of the trade of such port ;

(*c*) in maintaining and improving any existing landing-place and generally in the improvement of such port.

Yearly accounts to be published.

Accounts of all receipts and expenditure under this Act shall be published once in every year in the Bombay Government Gazette and other local official Gazette.

11. [*Validation and Indemnity.*] *Rep. Act XVI of 1895.*

BOMBAY ACT No. I OF 1883 [1].

[*10th April, 1883.*]

An Act to provide Funds for maintaining Provincial Roads used for local purposes.

Preamble.

WHEREAS it is expedient to provide additional funds for the construction and proper maintenance and repair of public roads in or near stations which are chiefly used by the residents for purposes of local convenience, as, for example, for intercommunication, pleasure driving or riding, other than for military purposes or for purposes connected with agricultural operations of petty trade, dealing or industry, and which are not provided for out of imperial, municipal or cantonment funds ; It is hereby enacted as follows :—

Short title.

1. This Act shall be cited as the Bombay Highway Act, 1883, and it shall come into force in the manner provided in the next following section.

Local extent.

2. This Act shall extend to the whole of the territories administered by the Bombay Government, but shall not come into force anywhere within the said territories until the Governor in Council may, by notification in the Bombay Government Gazette, apply [2] the same to any local area to be specified in such notification within the said territories ; and the Governor in Council may, in like manner, amend or cancel any such notification.

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[1] For Statement of Objects and Reasons, *see* Bombay Government Gazette, 1882, Pt. V, p. 53 ; for Report of the Select Committee, *see ibid*, 1883, p. 1 ; and for Proceedings in Council, *see ibid*, 1882, p. 65, *ibid*, 1883, p. 8.

[2] For notifications applying this Act to local areas in the Presidency, *see* Bombay Local Rules and Orders, Vol. II, Ed. 1898, pp. 598 to 600.

Imposition of tax on carriages, etc., in notified area.

3. It shall be lawful for the Governor in Council, after the publication of the notification referred to in the last preceding section, to levy[1] a tax on all carriages, coaches, vans, carts, hackeries, horses or ponies in accordance with the rates specified in the schedule[2] * * * * from all persons owning or having charge of the same, who are resident within the local area so notified : Provided—

(*a*) that the Governor in Council may reduce, alter or modify this tax as he may deem fit, but may not increase the rates specified in the said schedule ;

(*b*) that any person who may have owned or had charge of any vehicle or animal as aforesaid kept for use within such local area for a period exceeding fifteen and not exceeding thirty consecutive days shall be liable only to one-third of the tax for that quarter, and for any period of a quarter exceeding thirty consecutive days shall be liable for the whole tax of that quarter ;

(*c*) that no tax shall be leviable in respect of any vehicle or animal as aforesaid which shall have been out of use for the whole period contained in any quarter on due notice in writing being given by the owner in accordance with the rules of assessment hereinafter provided for in section 4 * * *[3].

For the purposes of this section the word " resident " means and includes any person who dwells or takes up his abode in a local area notified under this Act for a period exceeding fifteen days.

Rules to be framed for the levy of the tax.

4. It shall be lawful for the Governor in Council, from time to time to make[4] rules for the assessment and recovery of the tax referred to in the last preceding section, which shall be published in the Bombay Government Gazette, and such rules may be general for all areas notified under the provisions of section 2 * * *[5] or special for any one or more such areas, according as the Governor in Council directs, and it shall be lawful for the Governor in Council at any time to amend or cancel such rules.

The tax not leviable in a municipality

5. Whenever in any municipality or cantonment, within any local area notified under this Act, a tax on vehicles and animals is levied within the

[1] For notifications levying taxes on vehicles, etc., *see* Bombay Local Rules and Orders, Vol. II, Ed. 1898, pp. 600 and 601.

[2] The words " annexed to this Act " were repealed by the Bombay General Clauses Act, 1886 (Bom. Act 3 of 1886).

[3] The words " of this Act " were repealed by the Bombay General Clauses Act, 1886 (Bom. Act 3 of 1886).

[4] For rules for the assessment and recovery of taxes, *see* Bombay Local Rules and Orders, Vol. II, Ed. 1898, pp. 601 to 607.

[5] The words " of this Act " were repealed by the Bombay General Clauses Act, 1886 (Bom. Act 3 of 1886), as amended by Bom. Act I of 1891, s. 2 (*a*).

or cantonment where a tax on vehicles and animals is already levied.

limits of such[1] [municipality] or cantonment, under the authority of any law for the time being in force therein, the tax imposable under section 3 * * * shall not be levied within such limits ; but such contribution which, under any law for the time being in force, may be made out of the funds of any such municipality or cantonment to provincial or local funds, as shall, in the opinion of the Governor in Council, be deemed a just and proper share towards meeting the expenses of maintaining provincial roads which are not provided out of such municipal or cantonment funds, but which are calculated to benefit the residents within the limits of such municipality or cantonment, may be applied in the manner prescribed for the application of the proceeds of the tax imposed under section 3 * * * [2].

Application of proceeds of the tax.

6. The proceeds of the tax in each area where such tax has been lawfully imposed under the provisions of this Act shall be credited to provincial or local funds as the Governor in Council shall direct : Provided always that the proceeds of such tax levied within or contributed by any cantonment as defined by [3] Act III of 1880 shall only be applied in conformity with [4] section 23 of that Act.

Tolls under Bombay Act III of 1875 not to be levied in local areas notified under this Act.

7. No tolls leviable under [5] Bombay Act III of 1875 shall be levied within any local area notified under this Act.

Saving provisions.

8. Nothing in this Act shall be deemed to apply to or include any vehicles or animals as aforesaid belonging to the Government, or vehicles kept for sale by *bonâ fide* dealers and not used for any other purpose;

or shall apply to any persons who are specially exempt from municipal taxation under any rules or law for the time being in force, or to any persons whom the Governor in Council may by an order in writing [6] exempt from the tax imposable under section 3 * * *[2];

or shall apply to any person who earns his livelihood wholly or principally by agriculture carried on within the district within the limits of which the

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[1] The word "municipality" was substituted for "municipalities" by the Amending Act, 1895 (16 of 1895), Second Schedule Vol. I, p. 226.

[2] The words "of this Act" were repealed by the Bombay General Clauses Act, 1886 (Bom. Act 3 of 1886), Schedule B. This Schedule has been printed as an appendix to the Bombay General Clauses Act, 1904 (Bom. Act 1 of 1904), Vol. IV of this Code.

[3] *See* now the Cantonments Act, 1889 (13 of 1889), General Acts, Vol. V. by which Act III of 1880 was repealed.

[4] *See* now s. 21 of the Cantonments Act, 1889 (13 of 1889).

[5] Tolls on Roads and Bridges Act, 1875 (Bom Act 3 of 1875), *supra*, p. 544.

[6] For notifications exempting persons from the tax, *see* Bombay Local Rules and Orders, Vol. II, Ed. 1898, p. 607.

local area to which this Act may be applied is situated, or to any class of persons carrying on any petty trade, dealing or industry in such local area which the Governor in Council may, from time to time, by notification in the Bombay Government Gazette, [1] exempt from the tax imposable under section 3 * * * [2].

SCHEDULE.

(*Referred to in section 3 of this Act.*)

TAX ON CARRIAGES, COACHES, VANS, CARTS, HACKERIES, HORSES AND PONIES.

1. For every four-wheeled vehicle on springs ...	a rate not exceeding	Rs.	10	per quarter.
2. For every two-wheeled vehicle on springs ...	ditto	„	6	ditto.
3. For every cart or hackery drawn by bullocks ...	ditto	„	6	ditto.
4. For every horse, or pony of the height of 12 hands or upwards ...	ditto	„	5	ditto.

THE KARÁCHI TRAMWAYS ACT, 1883.

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[1] For notifications exempting persons from the tax, *see* Bombay Local Rules and Orders, Vol. II, Ed. 1898, p. 607.

[2] The words "of this Act," were repealed by the Bombay General Clauses Act, 1886 (Bom Act 3 of 1886), Schedule B. This Schedule has been printed as an appendix to the Bombay General Clauses Act, 1904 (Bom. Act 1 of 1904), Vol. IV of this Code.